



'BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
HAROLD PHELPS)

Appearances:

For Appellant: Bill Marconda

For Respondent: Michael E. Brownell
Counsel

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Harold Phelps against proposed assessments of additional personal income tax and penalties in the total amounts of **\$1,443.09, \$2,718.81, and \$3,224.00** for the years 1976, 1977, and 1979, respectively-.

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For the years 1976 and 1977, appellant filed California personal income tax Forms 540 containing no information from which his income, deductions, or credits could be determined. For the year 1979, no return or form was filed, although respondent had information that a return was required to be filed. For all those years, respondent demanded that proper returns be filed. Appellant still did not file returns, but, for 1976, filed an amended return Form 540X showing gross income of less than \$10.00 and claiming a refund of \$830.28 (FRN's). Proposed assessments, including penalties, were issued for 1976, 1977 and 1979, based on income information obtained from the Employment Development Department.

Appellant contends that neither the Franchise Tax Board nor this board have jurisdiction over him,, that only gold or silver coin is legal tender, and that Federal Reserve notes are not taxable by California. He also raises a number of constitutional objections to the filing requirement and the tax and penalties assessed,

The same or similar arguments presented by appellant have been discussed in numerous prior appeals before this board. We have repeatedly stated that they are meritless. (See, e.g., Appeal of James H. Rose, Cal. St. Bd. of Equal., Oct.-27, 1981; Appeal of Marvin L. and Betty J. Robey, Cal. St. Bd. of Equal., Jan. 9, 1979; Appeal of Donald H. Lichtle, Cal. St. Bd. of Equal., Oct. 6, 1976.) To the extent that any of appellant's arguments differ from those previously considered, we have examined them and find them to be equally frivolous.

As for appellant's contention that this board has no jurisdiction over him, we point out that it was appellant's voluntary action which brought him before this board. To complain of his own choice of forum is a fatuous argument.

For the reasons stated, we find that respondent's actions are sustained.

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O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Harold Phelps against proposed assessments of additional personal income tax and penalties in the total amounts of \$1,443.09, \$2,718.81, and \$3,224.00 for the years 1976, 1977, and 1979, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 31st day of March , 1982, by the State Board of Equalization, with Board Members Pk. Reilly, Mr. Dronenburg and Mr. Nevins present.

_____, Chairman
George R. Reilly _____, Member
Ernest J. Dronenburg, Jr. _____, Member
Richard Nevins _____, Member
_____, Member